

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 205 Section 205.20 Department Responsibilities</b>
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**TITLE 86: REVENUE**

**PART 205  
TAXPAYER RIGHTS**

**Section 205.20 Department Responsibilities**

*The Department of Revenue shall have the following powers and duties to protect the rights of taxpayers:*

- (a) *To furnish each taxpayer with a written statement of rights whenever such taxpayer receives a protestable notice, a bill, a claim denial or reduction regarding any tax. Such statement shall explain the rights of such person and the obligations of the Department during the audit, appeals, refund and collections processes. All such written taxpayer contact shall include the phone number of the Taxpayer Ombudsman. (Section 4 of the Act).*
- (b) *To include on all tax notices an explanation of tax liabilities and penalties. (Section 4 of the Act).*
- (c) *To abate taxes and penalties assessed based upon erroneous written information or advice given by the Department. (Section 4 of the Act).*
- (d) *To not cancel any installment contracts unless the taxpayer fails to provide accurate financial information, fails to pay any tax or does not respond to any Department request for additional financial information. (Section 4 of the Act).*
- (e) *To place non-perishable property seized for taxes in escrow for safekeeping for a period of 20 days to permit the taxpayer to correct any Department error. If seized property is of a perishable nature and in danger of immediate waste or decay, such property need not be placed in escrow prior to sale. (Section 4 of the Act).*
- (f) *To place seized taxpayer bank accounts in escrow with the bank for 20 days to permit the taxpayer to correct any Department error. (Section 4 of the Act).*
- (g) *To adopt regulations setting standards for setting times and places for taxpayer interviews and to permit any taxpayer to record such interviews. (Section 4 of the Act).*
- (h) *To pay interest to taxpayers who have made overpayments at the same rate as interest charged on underpayments. (Section 4 of the Act).*
- (i) *To grant automatic extensions to taxpayers in filing income tax returns when such taxpayer has been granted an extension in filing a Federal tax return. (Section 4 of the Act).*

